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Our Case No. 9281-4593
Client Reference No. N US03506

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Serial No. 10/630,398

Filing Date: July 30, 2003

For: A MANUFACTURING METHOD FOR A
THIN FILM MAGNETIC HEAD

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) Examiner: Paul D. Kim
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) Group Art Unit No. 3729
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RESPONSE TO OFFICE ACTION

Commissioner for Patents
Alexandria, VA 22313

Dear Sir:

In response to the Office Action dated March 1, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on Page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 5 of this paper.